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Do I need to file a tax return?

Please find information below on the situations in which you will need to file a personal income tax return (Inkomstdeklaration 1) with the Swedish Tax Agency.

Use our e-service

[Inkomstdeklaration 1](#)

- [E-legitimation](#)
- [Säkerhetskod](#)

07-03

You shall submit the tax return form, Inkomstdeklaration 1, if you:

- have been resident in Sweden for the whole of 2023 and have had gainful earnings (e.g., salary, pension or income from active business activities) of SEK 22,208 or more.

- have been resident in Sweden for part of the year and had an income of SEK 100 or more which was subject to tax or charges.
 - had capital income of SEK 200 or more and tax has not been deducted on the entire amount. Capital income includes interest, dividends, capital profits, imputed income from housing deferrals and certain forms of rental income.
 - from a close company or a partnership owned by a close company have received;
1. dividends from, or profit from, the sale of shares which shall be registered as income under "Tjänst" (Service), or
 2. other compensation or benefits which shall be registered as income under "Tjänst" (Service).
- have had income from passive business activities of a total of SEK 100 or more.
 - owned a property (for example house, recreational property, plot of land) or part of a property on 1 January 2023.
 - have been ordered to submit an income tax return.

These rules also apply to the estate of persons who died in 2023.

Estate of a person who died prior to 2023

The estate of a person who died prior to 2023 shall submit the tax return form, Inkomstdeklaration 1, if the estate

- has had such capital income where tax deductions have not been made
- has had income from service or business for a total of SEK 100 or more
- owned property on 1 January 2023.

An estate which shall not report property and has not had other income than capital income where tax deductions have already been made, e.g., interest income and share dividends, does not need to declare its income.

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